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§15–132.1.

- (a) In this section, "self-employed provider" means an individual who:
- (1) Provides health care services as an attendant, personal care aide, personal care provider, or respite care worker to Program recipients participating in:
- (i) The Home- and Community-Based Services Waiver for Older Adults Program; or
  - (ii) The Medical Assistance Personal Care Program; and
  - (2) Is not employed by an agency.
- (b) To the extent allowed under federal law, the Department shall provide voluntary withholding of federal income taxes under the Internal Revenue Code and State income taxes under Title 10 of the Tax General Article for self-employed providers.
- (c) Nothing in this section shall be construed to alter a self-employed provider's contractual relationship with the Department or to confer to the self-employed provider any status of employment or benefits commensurate with that status.

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